

CONCESSIONAIRE'S SALES TAX RETURN AND PAYMENT

Issued under P.A. 167 of 1933 and 122 of 1941 as amended. Filing is mandatory.

Seller's Name	Telephone Number	Social Security Number
Street Address	Temporary Liquor License No. (If applies)	Federal Employer ID Number
City, State, ZIP	Sales Tax License No. (if applies)	

Event	Location (City)	Date of Event
-------	-----------------	---------------

As a vendor operating in Michigan, you are responsible for collecting and paying Michigan sales, use and withholding taxes. You must remit sales tax on all sales of tangible personal property from an event at a Michigan location to an end user ("retail sales") at the rate of 6 percent. You must also remit use tax on all goods taken from inventory or purchased exempt from Michigan sales tax and used in your business unless you paid sales tax of at least 6 percent to another state. For example, prizes given for games of skill or chance.

You must also remit income tax withholding for wages paid to anyone working for you while you are in Michigan, regardless of that person's state of residence. For example, either hiring local people when you are in Michigan or bringing your own employees with you.

Complete each line below as instructed. If you have questions, please contact the Sales, Use and Withholding Taxes at 517-373-3190.

1. Gross Sales. Enter the total amount of sales of tangible personal property including cash and charge sales 1. _____
2. Enter your purchases for resale on which you paid tax of 6% to your supplier 2. _____
3. Subtract line 2 from line 1 3. _____
4. If you include tax in gross sales (line 1), divide line 3 by 17.6667 4. _____
5. Taxable Sales. Subtract line 4 from line 3 5. _____
6. **Sales Tax Due.** Multiply line 5 by 6% (.06) 6. _____
7. **Sales Tax License Fee** (\$1.00, payable once each year) 7. _____
8. **Use Tax Due.** Enter 6% (.06) of all purchases made for your own use or consumption on which you did not previously pay 6% sales tax 8. _____
9. Enter all wages paid to employees 9. _____
10. **Income Tax Withholding Due.** Enter total withholding due 10. _____
11. **Penalty and Interest Due.** Enter amounts due for late payment of tax 11. _____
12. **Pay this Amount.** Add lines 6, 7, 8, 10 and 11..... 12. _____

Make check payable to: **STATE OF MICHIGAN.**
"This return is due upon demand. If demand is not made, 3 business days after event."

CERTIFICATION

I declare, under penalty of perjury, that the information in this return is true and complete.

Mail To:

Seller's Signature	Date	Michigan Department of Treasury Treasury Building Lansing, Michigan 48922
--------------------	------	---

If this form and payment are not mailed to the Michigan Department of Treasury by the due date, an estimated tax assessment may be issued against you.

Return the white copy with payment.
Keep the yellow copy for your files.

SALES TAX CHART

Sales	Tax	Sales	Tax	Sales	Tax
\$1.00	\$.06	\$350.00	\$21.00	\$700.00	\$42.00
\$25.00	\$1.50	\$375.00	\$22.50	\$725.00	\$43.50
\$50.00	\$3.00	\$400.00	\$24.00	\$750.00	\$45.00
\$75.00	\$4.50	\$425.00	\$25.50	\$775.00	\$46.50
\$100.00	\$6.00	\$450.00	\$27.00	\$800.00	\$48.00
\$125.00	\$7.50	\$475.00	\$28.50	\$825.00	\$49.50
\$150.00	\$9.00	\$500.00	\$30.00	\$850.00	\$51.00
\$175.00	\$10.50	\$525.00	\$31.50	\$875.00	\$52.50
\$200.00	\$12.00	\$550.00	\$33.00	\$900.00	\$54.00
\$225.00	\$13.50	\$575.00	\$34.50	\$925.00	\$55.50
\$250.00	\$15.00	\$600.00	\$36.00	\$950.00	\$57.00
\$275.00	\$16.50	\$625.00	\$37.50	\$975.00	\$58.50
\$300.00	\$18.00	\$650.00	\$39.00	\$1,000.00	\$60.00
\$325.00	\$19.50	\$675.00	\$40.50	Sales over \$1,000.00 add \$1.50 for every additional \$25.00	

How to Compute Withholding

Determine the amount of tax withheld using a direct percentage computation or contact the Department of Treasury at 1-800-FORM-2-ME to request a set of withholding tables.

<u>Payroll Period</u>	<u>1996 Allowance per Exemption</u>	<u>1997 Allowance per Exemption</u>
Per Day	6.58	6.85
Weekly	46.15	48.08

Withholding Formula [Compensation - (allowance per exemption x number of exemptions)] x 4.4%

Example: A worker earning \$100/day *in 1996* with two exemptions would have the following withholding.

$[\$100 - (6.58 \times 2)] \times 4.4\%$

$[\$100 - 13.16] \times .044 = \3.82

How to Compute Penalty and Interest

If a return is not filed or tax is not paid within three days of your event, you must include penalty and interest with your payment. The penalty is the greater of \$10 or 5 percent of the tax due for the first month or part of the month the return or payment is late. Penalty is another 5 percent of the tax due for each additional month or part of a month you fail to file or pay. The maximum penalty is 50 percent of the tax due. The minimum penalty is \$10 and it is charged on a late return even when there is no tax due.

Compute the interest due at 1 percent above the prime rate from the day the tax is due until it is paid. The interest rate is adjusted on January 1 and July 1. For current interest information, you may call 1-800-487-7000.